



**GUIDELINES FOR SUBMITTING
DISCLOSURE OF CHANGES IN FEDERAL AND
OTHER FUNDS AUTHORIZATION**

FY 2007-08

DISCLOSURE OF CHANGES IN FEDERAL AND OTHER FUNDS AUTHORIZATION

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In order to provide detailed information regarding federal and other funds available to South Carolina state government, each state agency is required to submit a disclosure of changes in federal and other funds authorization for FY 2007-08. To accomplish this, each agency should identify the amount of increase or decrease in federal and other funds from FY 2006-07 to FY 2007-08 for each program (or subprogram) and activity. Also, agencies must provide a brief description of the reason for the change and report the revenue sources that attribute to the change.

If the change in federal or other funds was part of a funding priority in the agency 2007-08 Budget Plan submitted to the Governor's Office, then do not adjust the agency detail budget to reflect any changes in federal or other funds.

The amounts of increase or decrease in federal and other funds are contained in the reconciliation section associated with each program (or subprogram) in the detail budget. This disclosure is not necessary for the Non-Recurring program (Program No. 980000000). The revenue object codes and project numbers are contained in the revenue statement-detail.

If an agency has no authorization for expenditure of federal or other funds or no change in its existing authorization for FY 2007-08, please submit a letter indicating such instead of completing the disclosure form.

The disclosure should be prepared in Excel spreadsheet format. Two printed copies and an electronic file should be submitted to the Office of State Budget by **October 13, 2006**. The electronic file should be sent to krhinehart@budget.sc.gov and the printed copies mailed to the Office of State Budget, 1201 Main Street, Suite 870, Columbia, SC 29201.

The format for reporting federal and other fund changes and a completed sample agency are attached. This information is also available on the Office of State Budget home page (www.budget.sc.gov) or by contacting your state budget analyst at 803-734-2280.

INSTRUCTIONS FOR PREPARING THE DISCLOSURE OF CHANGES IN FEDERAL AND OTHER FUNDS AUTHORIZATION

****DO NOT USE PRIOR YEARS DISCLOSURE FORMS****

FY 2007-08

Agency Number/Name: List the agency code and name as contained in the FY 2006-07 Appropriation Act.

Contact Person, Telephone Number, E-Mail Address: Provide the name of one or two people who will be able to answer questions regarding the disclosure. Also provide the telephone number and e-mail address for each contact person.

Program/Subprogram:

- **Program Number:** In Column A, insert the eight-digit program (or subprogram) number. This should reflect the agency's program structure as contained in the FY 2007-08 detail budget.
- **Program Name:** In Column B, insert the corresponding program (or subprogram) name. Include the Roman numeral and letter (if applicable) from the agency's program structure.
- **Activity Number & Name:** In Columns C & D, insert each agency activity number and name that was affected by any change in federal or other Funds. If the affected activity is a new activity submitted in your FY 2006-07 activity inventory, insert "new" in the activity number column. *Each increase or decrease in federal or other funds should be associated with only ONE activity number. DO NOT combine multiple activity numbers with an individual increase or decrease in federal or other funds.* There may be more than one activity associated with a Program/Subprogram. (See example of completed form for the sample agency).

Changes in Expenditure Authorization: The following items should be completed for each program (or subprogram).

- **Federal:** In Column E, insert the amount of change in federal funds. If the change is a decrease in authorization, enter the amount as a negative. The total of all changes for the program or subprogram should be the same as Line 2500 in the reconciliation of the detail budget for the corresponding program (or subprogram).
- **Other:** Insert the amount of change in other funds authorization in Column F. If the change is a decrease in authorization, enter the amount as a negative. The total of all changes for the

program or subprogram should be the same as Line 2600 in the reconciliation of the detail budget for the corresponding program (or subprogram).

- **Description:** In Column G, give a brief explanation of the reasons for the total change in federal and/or other funds authorization. There may be several reasons for the change within each activity and program (or subprogram).

Revenue: In this section, list all revenue sources that attribute to the change in federal and other funds authorization. There may be several revenue sources for each activity and program (or subprogram).

- **Object Code:** Enter in Column H the revenue object code as it appears in the revenue statement-detail.
- **Project Number:** In Column I, enter the project number for federal revenue sources as it appears in the revenue statement-detail.
- **Title:** In Column J, enter the revenue title as it appears in the revenue statement-detail.

Agency Total: Columns E and F (federal and other changes in expenditure authorization) should be totaled by agency. Totals should balance to the sum of all detail budget reconciliation page lines 2500 and 2600.

Note:

If the change in federal or other funds was part of a funding priority in the agency 2007-08 Budget Plan submitted to the Governor's Office, then do not adjust the agency detail budget to reflect any changes in federal or other funds.